
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
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MORTGAGE DEDUCTION NOTICE TO TAXPAYERS

BALANCE REQUIRED

A person may be entitled to a mortgage deduction if the person has a balance on the person's mortgage or contract indebtedness (including a home equity line of credit) that is recorded in the county recorder's office.

SIGNATURE REQUIRED

The mortgage deduction application must be signed by the property owner or contract purchaser under the penalties of perjury.

PENALTIES OF PERJURY

A person commits a Class D felony if he signs a mortgage deduction application that he does not believe is correct in every material respect.

The penalty for committing a Class D felony is imprisonment for a fixed term of between six (6) months and three (3) years, with the advisory sentence being one and one-half (1½) years and a fine of not more than ten thousand dollars (\$10,000). If a person has committed a Class D felony, the court may enter judgment of conviction of a Class A misdemeanor and sentence accordingly.